

## CHAPTER 12

REQUIRED SUPPLEMENTARY INFORMATION1201 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES

120101. Disaggregated Statements of Budgetary Resources must be prepared and reported in the Required Supplementary Information section of the financial statements as described below. The format of the disaggregated Statement of Budgetary Resources will follow the format in Section 0701 of this Volume. The Office of Management and Budget does not require consolidated and consolidating statements of budgetary resources. Therefore, the Department of Defense (DoD) has elected to prepare for fiscal year (FY) 1999 a combined Principal Statement of Budgetary Resources and a combining Disaggregated Statement of Budgetary Resources. The statements will be appropriately titled combined or combining.

A. DoD Agency-Wide Disaggregated Statement of Budget Resources. The DoD Agency-wide Statement of Budgetary Resources will be disaggregated into nine appropriation/fund account groupings. Provide column headings and breakout by: (1) Military Personnel; (2) Operations and Maintenance; (3) Procurement; (4) Research, Development, Test, and Evaluation (RDT&E); (5) Military Construction/Family Housing; (6) Military Retirement Trust Fund; (7) Other General Fund Accounts; (8) Civil Works; and (9) Working Capital Fund (WCF) (see Table 12-1).

B. Military Department General Funds (GF) Disaggregated Statement of Budgetary Resources. The Department of the Army General Funds (GF), Department of the Navy GF, and the Department of the Air Force GF will be disaggregated into six appropriation/fund groupings. Provide column headings and breakout by: Military Personnel, Operations and Maintenance, Procurement, RDT&E, Military Construction/Family Housing, and Other GF Accounts (see Table 12-1).

C. Military Retirement Trust Fund and US Army Corps of Engineers (USACE) Disaggregated Statement of Budgetary Resources. A disaggregated Statement of Budgetary Resources for the Military Retirement Trust Fund is not applicable; and the US Army Corps of Engineers (USACE) Civil Works may disaggregate as appropriate the Treasury Index 96 accounts in the stand-alone USACE financial statements.

D. WCF Disaggregated Statement of Budgetary Resources. The stand-alone Army WCF, Navy WCF, and Air Force WCF will be disaggregated by business activity (see Table 12-2).

E. Narrative Information. Include the following language as the first disclosure under narrative information. "The Department has identified the Government Performance and Results Act (GPRA) performance measures based on missions and outputs. However, the Department is unable to accumulate costs for major programs based on those performance measures, because its financial processes and systems were not designed to collect and report

this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”

★120102. Appropriation Groupings for the Disaggregated Statement of Budgetary Resources. The following Table 12-1 identifies the appropriation and fund accounts to be included in the disaggregated groupings for the DoD Agency-wide and stand-alone Army GF, Navy GF, and Air Force GF, Statements of Budgetary Resources.

★Table 12-1 Appropriation Groupings for the Disaggregated Statement of Budgetary Resources

APPROPRIATIONS GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES (SBR)	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Military Personnel		
	Army General Fund (GF)	21 2010, Military Personnel, Army*
	Army GF	21 2060, National Guard Personnel, Army*
	Army GF	21 2070, Reserve Personnel, Army*
	Dept. of the Navy GF	17 1105, Military Personnel, Marine Corps*
	Dept. of the Navy GF	17 1108, Reserve Personnel, Marine Corps*
	Dept. of the Navy GF	17 1405, Reserve Personnel, Navy*
	Dept. of the Navy GF	17 1453, Military Personnel, Navy*
	Air Force GF	57 3500, Military Personnel, Air Force*
	Air Force GF	57 3700, Reserve Personnel, Air Force*
	Air Force GF	57 3850, National Guard Personnel, Air Force*
	All Reporting Entities	Include all supplemental appropriations for this category
Operation and Maintenance		
	Army GF	21^2020, Operation and Maintenance, Army
	Army GF	21 2065, Operation and Maintenance, Army National Guard*
	Army GF	21 2080, Operation and Maintenance, Army Reserve*
	Army GF	21*7025, Operation and Maintenance, Family Housing, Army
	Dept. of the Navy GF	17 1106, Operation and Maintenance Marine Corps*
	Dept. of the Navy GF	17 1107, Operation and Maintenance, Marine Corps Reserve*
	Dept. of the Navy GF	17 1804, Operation and Maintenance, Navy*
	Dept. of the Navy GF	17 1806, Operation and Maintenance, Navy Reserve*
	Dept. of the Navy GF	17*0703C, Operation and Maintenance, Family Housing, Navy and Marine Corps
	Air Force GF	57 3400, Operation and Maintenance, Air Force*

Table 12-1

APPROPRIATIONS GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES (SBR)	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
	Air Force GF	57 3740, Operation and Maintenance, Air Force Reserve*
	Air Force GF	57 3840, Operation and Maintenance, Air National Guard*
	Air Force GF	57*7045, Operation and Maintenance, Family Housing, Air Force
	Other Defense Agency GF	97^0100, Operation and Maintenance, Defense-wide
	Other Defense Agency GF	97*0107, Operation and Maintenance, Office of the Inspector General, Defense
	Other Defense Agency GF	97*0130, Defense Health Program, Defense
	All Reporting Entities	Include all supplemental appropriations for this category
Procurement		
	Army GF	21 2031, Aircraft Procurement, Army*
	Army GF	21 2032, Missile Procurement, Army*
	Army GF	21 2033, Procurement of Weapons and Tracked Combat Vehicles, Army*
	Army GF	21 2034, Procurement of Ammunition, Army*
	Army GF	21 2035, Other Procurement, Army*
	Dept. of the Navy GF	17 1109, Procurement, Marine Corps*
	Dept. of the Navy GF	17 1506, Aircraft Procurement, Navy*
	Dept. of the Navy GF	17 1507, Weapons Procurement, Navy*
	Dept. of the Navy GF	17 1508, Procurement of Ammunition, Navy and Marine Corps*
	Dept. of the Navy GF	17^1611, Shipbuilding and Conversion, Navy
	Dept. of the Navy GF	17 1810, Other Procurement, Navy*
	Air Force GF	57 3010, Aircraft Procurement, Air Force*
	Air Force GF	57 3011, Procurement of Ammunition, Air Force*
	Air Force GF	57 3020, Missile Procurement, Air Force*
	Air Force GF	57 3080, Other Procurement, Air Force*
	Other Defense Agency GF	97 0300, Procurement, Defense-wide*

Table 12-1 (Cont.)

APPROPRIATIONS GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES (SBR)	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
	Other Defense Agency GF	97 0350, National Guard and Reserve Equipment, Defense*
	All Reporting Entities	Include all supplemental appropriations for this category
Research, Development, Test & Evaluation:		
	Army GF	21 2040, RDT&E, Army*
	Dept. of the Navy GF	17^1319, RDT&E, Navy
	Air Force GF	57 3600, RDT&E, Air Force*
	Other Defense Agency GF	97^0400, RDT&E, Defense-wide
	Other Defense Agency GF	97 0450, DT&E, Defense-wide*
	Other Defense Agency GF	97 0460, Operational, Test, and Evaluation
	All Reporting Entities	Include all supplemental appropriations for this category
Military Construction/Family Housing:		
	Army GF	21 2050, Military Construction, Army*
	Army GF	21 2085, Military Construction, Army National Guard*
	Army GF	21 2086, Military Construction, Army Reserve*
	Army GF	21^7020, Family Housing, Army
	Dept. of the Navy GF	17 1205, Military Construction, Navy*
	Dept. of the Navy GF	17 1235, Military Construction, Naval Reserve*
	Dept. of the Navy GF	17^0703A and 0703D, Family Housing, Navy and Marine Corps
	Air Force GF	57^3300, Military Construction, Air Force
	Air Force GF	57 3730, Military Construction, Air Force Reserve*
	Air Force GF	57 3830, Military Construction, Air National Guard*
	Air Force GF	57^7046, Family Housing, Air Force
	Other Defense Agency GF	97 0500, Military Construction, Defense-wide*
	Other Defense Agency GF	97^0706, Family Housing, Defense-wide
		Include all supplemental appropriations for this category

Table 12-1 (Cont.)

APPROPRIATIONS GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES (SBR)	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Military Retirement Trust Fund	No disaggregated SBR is applicable for the stand-alone Military Retirement Trust Fund	97X8097, Military Retirement Trust Fund
Other General Fund Accounts:		
	Dept. of the Army GF	All other Treasury Index 21 accounts
	Dept. of the Navy GF	All other Treasury Index 17 accounts
	Air Force GF	All other Treasury Index 57 accounts
	Other Defense Agency GF	All other Treasury Index 97 accounts
Civil Works		
	USACE Civil Works	All Treasury Index 96 accounts
	USACE Civil Works	Executive agency for Treasury index 20X8861, Inland Waterways Trust Fund and 20X8863, Harbor Maintenance Trust Fund
	USACE Civil Works	Include all supplemental appropriations for this category
Working Capital Funds (see Table 12-2 for Disaggregation of WCFs in Stand alone reports)		
	Army WCF	97X4930.01, Army WCF
	Dept. of the Navy WCF	97X4930.02, Navy WCF
	Air Force WCF	97X4930.03, Air Force WCF
	Other WCFs	97X4930 All other .04, and .05 WCFs
Narrative Information:		
1. “The Department has identified the GPRA performance measures based on missions and outputs. However, the Department is unable to accumulate costs for major programs based on those performance measures, because it’s financial processes and systems were not designed to collect and report this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”		

Table 12-1 (cont.)

\*The asterisk (\*) in the third position of the appropriation symbol identifies that the account includes all current and expired years for this FY appropriation.

\*The asterisk at the end of an account name identifies for fiscal year.

^The caret (^) in the third position of the appropriation symbol identifies that the account includes all current and expired years for FY appropriation and also includes No Year accounts for this appropriation.

120103. Business Activity Groupings for the Stand-Alone WCF Disaggregated Statement of Budgetary Resources. The following Table 12-2 identifies the activity groups to be included in the disaggregated groupings for the stand-alone Army WCF, Navy WCF, and Air Force WCF, Disaggregated Statements of Budgetary Resources.

WCF STAND-ALONE REPORTING ENTITY	SBR COLUMN HEADING FOR WCF STAND-ALONE REPORTS
Army WCF	
	Depot Maintenance, Ordnance
	Depot Maintenance, Other
	Supply Management
	Information Services
Dept. of the Navy WCF	
	Depot Maintenance, Other
	Transportation
	Base Support
	Information Services
	Supply Management
	Research and Development
	Depot Maintenance, Aviation
	Depot Maintenance, Shipyards
Air Force WCF	
	Depot Maintenance
	Transportation
	Base Support
	Supply Management
	Information Services
Narrative Information: 1. “The Department has identified the GPRA performance measures based on missions and outputs. However, the Department is unable to accumulate costs for major programs based on those performance measures, because it’s financial processes and systems were not designed to collect and report this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”	

Table 12-2



★1202 DEFERRED MAINTENANCE REQUIRED SUPPLEMENTARY INFORMATION. The DoD is required to disclose in annual financial statements material amounts of deferred maintenance on property, plant, and equipment (PP&E). This reporting requirement is prescribed in the Statement of Federal Financial Accounting Standards (SFFAS) No. 6, “Accounting for Property, Plant, and Equipment” and the Statement of Recommended Accounting Standards (SRAS) No. 14, “Amendments to Deferred Maintenance Reporting.”

★120201. Policy. Implementation Strategy A.6., “PP&E Deferred Maintenance,” requires the Department to report:

A. Deferred maintenance amounts reported by the DoD Components in the budget process for General PP&E Real Property, and

B. Depot-level deferred maintenance amounts reported by the DoD Components in the budget process for National Defense PP&E.

★120202. General Disclosure Requirements.

A. The Department has material amounts of deferred maintenance for General PP&E Real Property and National Defense PP&E at the depot level. The Department’s amount of deferred maintenance for the General PP&E Personal Property, Heritage Assets, or Stewardship Lands are not material. Therefore, the DoD Components, as applicable, shall prepare two tables:

1. General PP&E Real Property Deferred Maintenance Table, and
2. National Defense PP&E Deferred Maintenance Table.

★120203. Narrative Statement. The narrative statement must disclose and describe the method used to determine the estimated amounts of deferred maintenance and information on asset condition. In addition, the component must disclose that it has no material amounts of deferred maintenance for General PP&E Personal Property, Heritage Assets, or Stewardship Lands.

★120204. General PP&E, Real Property Deferred Maintenance Table.A. Format.

<u>General Property, Plant, and Equipment</u> <u>Real Property Deferred Maintenance Amounts</u> As of September 30, 19CY (\$ in Thousands)	
(a) <u>Property Type/Major Class</u>	(b)
1. Real Property	
A. Buildings	\$ 4,444
B. Structures	3,333
C. Land	1,111
2. Total	<u>\$ 8,888</u>
<u>Narrative Statement:</u>	

Figure 12-1

B. Instructions.

★ 1. General PP&E Real Property Deferred Maintenance. The DoD Components shall report in the table (Figure 12-1) material amounts of deferred maintenance on General PP&E Real Property assets.

a. If a DoD Component does not have any material deferred maintenance amounts for real property, the table may be replaced by a brief statement indicating that the DoD Component does not have any material deferred maintenance on its PP&E assets.

★ b. Real Property assets will be reported by the three major classes shown (Buildings, Structures, and Land).

2. Multi-Use Heritage Assets Deferred Maintenance. If deferred maintenance amounts for multi-use heritage assets are included in the buildings and structures major classes, a comment in the narrative statement shall disclose this fact.

3. Real Property Deferred Maintenance. The real property deferred maintenance amounts disclosed in the table shall be consistent with the amounts reflected in:

a. Budget Exhibit OP-27, Backlog of Maintenance and Repair. Reduce the budget exhibit amounts by the cost of demolition that is included in those amounts;

b. Any other budget exhibits in which real property deferred maintenance is reported, regardless of appropriation or funding by a WCF.

4. Budget Authority. Guidance for the preparation of these budget exhibits is contained in Volume 2 of this Regulation. Although the updated budget exhibits are not due to the Office of the Under Secretary of Defense (Comptroller) until January, the DoD Components must ensure that the same amounts reported in the updated budget exhibits also are reported in the General PP&E Deferred Maintenance Table. According to the schedule contained in Chapter 2 of this Volume, the financial statements must be prepared and submitted to the DoD Chief Financial Officer by November 15, 1999. Therefore, it is imperative that the DoD Components move up their schedules for preparation of the updated budget exhibits to ensure that the deferred maintenance amounts are available for this reporting requirement.

★5. Condition Assessment Survey Method. A narrative statement shall be included with the table to explain the method used to value the deferred maintenance amounts, any changes to the method that may have taken place, and a description of requirements or standards for acceptable operating condition. In addition, the narrative statement will disclose the original date of the maintenance forecast and an explanation for any changes to the forecast, prior year balance of the cumulative deferred maintenance amounts, dollar amount of maintenance that was defined by the professionals who designed, built or managed the PP&E as required maintenance for the reporting period, dollar amount of maintenance actually performed during the period, difference between the required amount and the performed amount, adjustments to the scheduled amounts deemed necessary by the managers of the PP&E and the ending cumulative balance for the reporting period for each major class of asset experiencing deferred maintenance.

★6. Real Property Condition Information. Information on the condition of the real property shall be included. Condition information may be presented using: (1) averages of standardized condition rating codes, (2) percentage of assets above, at or below acceptable condition, (3) narrative information, or (4) any other method management believes useful. Figure 12-1 may be modified to display this information.

★120206. National Defense PP&E Deferred Maintenance Table.A. Format.

<u>National Defense Property, Plant, and Equipment Deferred Maintenance Amounts</u>	
As of September 30, 19CY (\$ in Thousands)	
(a)	(b)
<u>Major Type</u>	
1. Aircraft	\$2,222
2. Ships	3,333
3. Missiles	1,111
4. Combat Vehicles	2,222
5. Other Weapons Systems	1,111
6. Total	<u>\$ 9,999</u>
<u>Narrative Statement:</u>	

Figure 12-2

B. Instructions. The Military Departments shall report in a table (Figure 12-2) material amounts of deferred maintenance on National Defense PP&E assets.

1. National Defense PP&E Deferred Maintenance. Implementation Strategy A.6. requires that the deferred maintenance amounts reported in the updated (January time frame) Budget Exhibit OP-30 that accompanies the President's Budget be used to report amounts in the National Defense PP&E Deferred Maintenance Table (Figure 2).

a. Guidance for the preparation of the OP-30 Exhibit is contained in Volume 2 of this Regulation. Although the updated Budget Exhibit OP-30 is not due to the OUSD(C) until January, the Military Departments must ensure that the same amounts reported in the updated OP-30 also are reported for deferred maintenance in National Defense PP&E Deferred Maintenance Table. According to the schedule contained in Chapter 2 of this Volume, the financial statements must be prepared and submitted to the DoD Components by November 19, 1999. Therefore, it is imperative that the Military Departments move up their schedules for preparation of the updated Budget Exhibit OP-30 to ensure those amounts are available for this reporting requirement.

b. The prior fiscal year dollar amounts contained in the “Total Unfunded Requirement” column of the Budget Exhibit OP-30, titled “Summary of Unfunded Deferred Requirements,” shall be used.

★ c. The amounts reflected in the Budget Exhibit OP-30 are reported by lower level categories (i.e., for Aircraft: Airframe Maintenance, Engine Maintenance, Software Maintenance, and Other Maintenance) than the categories reflected in the National Defense PP&E Deferred Maintenance Table. Therefore, such amounts shall be rolled up to reflect the major asset type categories in Figure 12-2.

d. The Military Departments shall consolidate the amounts disclosed in their National Defense PP&E Deferred Maintenance Table to include the amounts reported in the Budget Exhibits OP-30 for their Reserve and Guard Components.

2. Narrative Statement. A narrative statement shall be included with the table to explain the method used to value the deferred maintenance amounts, any changes to the method that may have taken place, and a description of requirements or standards for acceptable operating condition.

3. National Defense PP&E Condition Information. Information on the condition of the National Defense PP&E shall be included. Condition information may be presented using: (1) averages of standardized condition rating codes; (2) percentage of assets above, at or below acceptable condition; (3) narrative information; or (4) any other method management believes useful. Figure 2 may be modified to display this information.

### 1203 SEGMENT INFORMATION

120301. Reporting entities are required to provide specific information for each franchise fund or other intragovernmental support revolving fund that is not separately reported on the entity’s principal statements.

120302. Within DoD segment information is to be provided for each of the WCF organizations that are not required to report as individual entities. Segment information is required for: (1) the Defense Information Systems Agency, (2) the Defense Commissary Agency, Defense Logistics Agency, Defense Finance and Accounting Service, and (3) the Joint Logistics Systems Command. In addition, segment information must also be provided for other significant revolving funds operated with the Department’s appropriated funds.

#### 120303. Required Information.

A. Fund Description. A brief description of the services provided by the fund and the identity of the funds major customers (major customers are organizations that account for more than 15 percent of the fund’s revenues).

B. Assets and Liabilities. Condensed information about assets, liabilities, and net position showing, as of the reporting date: (1) fund balance, (2) accounts receivable,

(3) PP&E, (4) other assets, (5) liabilities due and payable for goods and services received, (6) deferred revenues, (7) other liabilities, and (8) cumulative results of operations.

C. Revenue and Expenses. A summary, for the reporting period, by product or line of business of: (1) the full cost of goods and services provided, (2) the related exchange revenues, and (3) the excess of costs over exchange revenues.

D. Reporting Format. The required format for providing the required segment information is contained in Figure 12-1, below.

★E. Segment Information Format.

<b>Department of Defense</b> <b>[Revolving Fund]</b> <b>SEGMENT INFORMATION</b> <b>For the period ending September 30, 1999</b> <b>(\$ in thousands)</b>	
PART A. [Description]	
PART B.	
	<b>FY</b> <b><u>1999</u></b>
1. Fund Balance	\$1,111
2. Accounts Receivable	2,222
3. Property Plant and Equipment	8,888
4. Other Assets	3,333
5. Liabilities Due And Payable for Goods and Services Received	1,111
6. Deferred Revenue	2,222
Other liabilities	3,333
8. Cumulative Results of Operations	\$8,888
PART C.	
1. The Full Cost of Goods and Services Provided	\$9,999
2. The Related Exchange Revenue	<u>7,777</u>
3. The Excess of Costs Over Exchange Revenue	<u>\$2,222</u>

Figure 12-3

★1204 INTRAGOVERNMENTAL TRANSACTIONS FROM THE CONSOLIDATING TRIAL BALANCE

120401. Information on intragovernmental balances must be provided in the Required Supplemental Stewardship Information (RSSI) section of the financial statements. The following schedules will be included in all DoD annual financial statement reports.

A. Intragovernmental balances. Report, as required supplemental information, intragovernmental balances for assets and liabilities. Certain reporting entities shall also report intragovernmental revenues and the full cost of generating intragovernmental revenues. Except for the full cost of generating intragovernmental revenues, partner agencies shall be presented for each intragovernmental balance presented. The schedules of intragovernmental balances may be prepared for the consolidated agency-wide financial statements only and all balances should be net of intraentity transactions.

B. FY 1999 Reporting. For fiscal year 1999 financial statements, reporting entities are encouraged to reconcile asset and liability balances reported in these schedules with related balances at the listed partner agency. Balances reported in the “Other” categories of the schedules may be excluded from reconciliation.

C. FY 2000 Reporting. For fiscal year 2000, reporting entities shall reconcile intra-governmental balances with their partner agencies at least quarterly, starting with the quarter ending March 31, 2000. The Department of the Treasury, Financial Management Service, will provide guidance for reconciling intragovernmental transactions in its Intragovernmental Accounting Guide.

120402. Intragovernmental assets. Intragovernmental assets reported in this schedule should agree with the intra-governmental asset line items and totals on the reporting entity’s consolidated agency-wide balance sheet. For purposes of this presentation, reporting entities may aggregate partner agencies whose individual totals for a particular asset category collectively comprise less than 20 percent of the total asset category. For example, assume a reporting agency has the following intragovernmental assets: Fund Balance with Treasury-\$200; Accounts Receivable-\$100 (Treasury-\$82, Agency A-\$9, Agency B-\$9); Investments-\$100 (Treasury-\$9, Agency A-\$50, Agency B-\$41); and Other-\$15 (Treasury-\$5, Agency A-\$5, Agency B-\$5). In this case, the reporting entity’s intragovernmental assets schedule may be presented as follows (this example is for illustrative purposes only):

★Sample Required Supplementary Information (RSI) Intragovernmental balances proposed for Chapter 12 of Volume 6B, Form and Content of the Department of Defense (DoD) Audited Financial Statements, of the DoD Financial Management Regulation.

DoD Agency-wide Intragovernmental Asset Balances (In Thousands):

(1 indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules)

(Grayed cells indicate that no value should be entered.)

Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies	Treasury Index:	Fund Balance with Treasury:	Accounts Receivable:	Investments	Other:
Library of Congress	03				
Government Printing Office	04				
General Printing Office	05				
Congressional Budget Office	08				
Other Legislative Branch Agencies	09				
The Judiciary	10				
Executive Office of the President, Defense Security Assistance Agency	11		\$297,787		
Department of Agriculture	12		31,096		
Department of Commerce	13		4,372		
Department of the Interior	14		13,507		
Department of Justice	15		65,004		
Department of the Navy, General Funds (GF) <sup>1</sup>	17				
Department of Labor	16		4,128		
United States Postal Service	18				
Department of State	19		9,146		
Department of the Treasury	20	\$ 167,325,892	46,716	\$153,121,002	
Department of the Army, GF <sup>1</sup>	21				
Resolution Trust Corporation	22				
United States Tax Court	23				
Office of Personnel Management	24		119		
National Credit Union Administration	25				
Federal Retirement Thrift Investment Board	26				
Federal Communications Commission	27				
Social Security Administration	28		1,475		

Table 12-3



Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies	Treasury Index:	Fund Balance with Treasury:	Accounts Receivable:	Investments	Other:
Federal Trade Commission	29				
Nuclear Regulatory Commission	31		514		
Smithsonian Institution	33				
International Trade Commission	34				
Department of Veterans Affairs	36		3,854		
Merit Systems Protection Board	41				
Pennsylvania Avenue Development Corporation	42				
U.S. Equal Employment Opportunity Commission	45				
Appalachian Regional Commission	46				
General Service Administration	47		128,589		
Independent Agencies	48				
National Science Foundation	49		251		
Securities and Exchange Commission	50				
Federal Deposit Insurance Group	51				
Federal Labor Relations Authority	54				
Advisory Commission on Intergovernmental Relations	55				
Central Intelligence Agency	56				
Department of the Air Force, GF <sup>1</sup>	57				
Federal Emergency Management Agency	58		16,714		
National Foundation on the Arts and Humanities	59				
Railroad Retirement Board	60				
Consumer Product Safety Commission	61				
Office of Special Counsel	62				
National Labor Relations Board	63				
Tennessee Valley Authority	64				
Federal Maritime Commission	65				
United States Information Agency	67				
Environmental Protection Agency	68		41,881		
Department of Transportation	69		155,677		
Overseas Private Investment Corporation	71				
Agency for International Development	72		676		

Table 12-3 (Cont.)

Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies	Treasury Index:	Fund Balance with Treasury:	Accounts Receivable:	Investments	Other:
Small Business Administration	73		3,176		
American Battle Monuments Commission	74				
Department of Health and Human Services	75		15,504		
Independent Agencies	76				
Farm Credit	78				
National Aeronautics and Space Administration	80		68,666		
Export-Import Bank of the United States	83				
Armed Forces Retirement Home	84				
Department of Housing and Urban Development	86		1,583		
National Archives and Records Administration	88				
Department of Energy	89		6,972		
Selective Service System	90				
Department of Education	91		1,848		
Federal Mediation and Conciliation Services	93				
Arms Control and Disarmament Agency	94				
Independent Agencies	95				
U.S. Army Corps of Engineers (Civil Works) <sup>1</sup>	96				
Military Retirement Trust Fund <sup>1</sup>	97-8097				
Department of the Army WCF <sup>1</sup>	97-4930.001				
Department of the Navy WCF <sup>1</sup>	97-4930.002				
Department of the Air Force WCF <sup>1</sup>	97-4930.003				
Other Defense Organizations GF <sup>1</sup>	97				
Other Defense Organizations WCF <sup>1</sup>	97-4930				
Unidentifiable Federal Agency Entity	00		2,513,168		
Total of Seller Activity Disaggregated by Customer			\$3,456,443		
Totals:		\$ 167,325,892	\$ 3,456,443	\$ 153,121,002	

Table 12-3 (Cont.)

★120403 Intragovernmental liabilities: Intragovernmental liabilities reported in this schedule should agree with the intragovernmental liability line items and totals on the reporting entity's consolidated agency-wide balance sheet. For purposes of this presentation, reporting entities may aggregate partner agencies whose individual totals for a particular liability category collectively comprise less than 20 percent of the total liability category.

Sample RSI Intragovernmental balances.

DoD Agency-wide Intragovernmental Liability Balances (In Thousands):

(1 indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules)

(Grayed cells indicate that no value should be entered.)

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies:	Treasury Index:	Accounts Payable:	Debts/ Borrowings From Other Agencies:	Other:
Library of Congress	03			
Government Printing Office	04			
General Printing Office	05			
Congressional Budget Office	08			
Other Legislative Branch Agencies	09			
The Judiciary	10			
Executive Office of the President, Defense Security Assistance Agency	11	\$100,000		
Department of Agriculture	12			
Department of Commerce	13	200,000		
Department of the Interior	14	300,000		
Department of Justice	15			
Department of Labor	16	1,000,000		
Department of the Navy, General Funds (GF) <sup>1</sup>	17			
United States Postal Service	18			
Department of State	19	400,000		
Department of the Treasury	20	500,000		
Department of the Army, GF <sup>1</sup>	21			
Resolution Trust Corporation	22			
United States Tax Court	23			
Office of Personnel Management	24	600,000		
National Credit Union Administration	25			

Table 12-4

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies:	Treasury Index:	Accounts Payable:	Debts/ Borrowings From Other Agencies:	Other:
Federal Retirement Thrift Investment Board	26			
Federal Communications Commission	27			
Social Security Administration	28	700,000		
Federal Trade Commission	29			
Nuclear Regulatory Commission	31	800,000		
Smithsonian Institution	33			
International Trade Commission	34			
Department of Veterans Affairs	36	900,000		
Merit Systems Protection Board	41			
Pennsylvania Avenue Development Corporation	42			
U.S. Equal Employment Opportunity Commission	45			
Appalachian Regional Commission	46			
General Service Administration	47	2,000,000		
Independent Agencies	48			
National Science Foundation	49			
Securities and Exchange Commission	50			
Federal Deposit Insurance Group	51			
Federal Labor Relations Authority	54			
Advisory Commission on Intergovernmental Relations	55			
Central Intelligence Agency	56			
Department of the Air Force, GF <sup>1</sup>	57			
Federal Emergency Management Agency	58			
National Foundation on the Arts and Humanities	59			
Railroad Retirement Board	60			
Consumer Product Safety Commission	61			
Office of Special Counsel	62			
National Labor Relations Board	63			
Tennessee Valley Authority	64			
Federal Maritime Commission	65			
United States Information Agency	67			
Environmental Protection Agency	68			
Department of Transportation	69	100,000		

Table 12-4 (Cont.)

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies:	Treasury Index:	Accounts Payable:	Debts/ Borrowings From Other Agencies:	Other:
Oversees Private Investment Corporation	71			
Agency for International Development	72			
Small Business Administration	73			
American Battle Monuments Commission	74			
Department of Health and Human Services	75			
Independent Agencies	76			
Farm Credit	78			
National Aeronautics and Space Administration	80	1,500,000		
Export-Import Bank of the United States	83			
Armed Forces Retirement Home	84			
Department of Housing and Urban Development	86			
National Archives and Records Administration	88			
Department of Energy	89	600,000		
Selective Service System	90			
Department of Education	91			
Federal Mediation and Conciliation Services	93			
Arms Control and Disarmament Agency	94			
Independent Agencies	95		2,000,000 <sup>1</sup>	
U.S. Army Corps of Engineers (Civil Works) <sup>1</sup>	96			
Military Retirement Trust Fund <sup>1</sup>	97-8097			
Department of the Army WCF <sup>1</sup>	97-4930.001			
Department of the Navy WCF <sup>1</sup>	97-4930.002			
Department of the Air Force WCF <sup>1</sup>	97-4930.003			
Other Defense Organizations GF <sup>1</sup>	97			
Other Defense Organizations WCF <sup>1</sup>	97-4930			
Unidentifiable Federal Agency Entity	00	300,000		
Total		10,000,000	2,000,000	

Table 12-4 (Cont.)

<sup>1</sup> This \$2 billion debt amount is owed to the Federal Financing Bank.

★ 120404 Intragovernmental revenues and related costs: For fiscal year 1999, agencies with total intragovernmental revenues (net of intraentity activity) greater than \$2 billion shall report such intragovernmental revenues by trading partners. For fiscal year 2000, agencies with total intragovernmental revenues (net of intraentity activity) greater than \$500 million will be required to report such revenues. For purposes of this presentation, reporting entities may aggregate partner agencies whose individual totals for a particular revenue category collectively comprises less than 20 percent of the total revenue category. Agencies reporting intragovernmental revenues should also report the full cost of goods, services, and other transactions, which generated the intragovernmental revenues. For example, a providing/selling agency should report the full cost of providing products or services to an acquiring agency. A federal agency that acquires revenue from another federal agency should report the costs or expenses, which generated the revenue.

Sample RSI Intragovernmental balances.

DoD Agency-wide Intragovernmental Revenue and Related Cost Balances (In Thousands):  
 (1 indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules)  
 (Grayed cells indicate that no value should be entered.)

Schedule, Part C DoD Intragovernmental Revenues and Related Costs with Other Federal Agencies	Treasury Index:	Earned Revenue:	Non-exchange Revenue:	Other:	Full Cost to Generate Revenue
Library of Congress	03				
Government Printing Office	04				
General Printing Office	05				
Congressional Budget Office	08				
Other Legislative Branch Agencies	09				
The Judiciary	10				
Executive Office of the President, Defense Security Assistance Agency	11	\$100,000			
Department of Agriculture	12				
Department of Commerce	13	200,000			
Department of the Interior	14	300,000			
Department of Justice	15				
Department of Labor	16	1,000,000			
Department of the Navy, General Funds (GF) <sup>1</sup>	17				
United States Postal Service	18				
Department of State	19	400,000			

Table 12-5

Schedule, Part C DoD Intragovernmental Revenues and Related Costs with Other Federal Agencies	Treasury Index:	Earned Revenue:	Non-exchange Revenue:	Other:	Full Cost to Generate Revenue
Department of the Treasury	20	500,000	2,000,000		
Department of the Army, GF <sup>1</sup>	21				
Resolution Trust Corporation	22				
United States Tax Court	23				
Office of Personnel Management	24	600,000			
National Credit Union Administration	25				
Federal Retirement Thrift Investment Board	26				
Federal Communications Commission	27				
Social Security Administration	28	700,000			
Federal Trade Commission	29				
Nuclear Regulatory Commission	31	800,000			
Smithsonian Institution	33				
International Trade Commission	34				
Department of Veterans Affairs	36	900,000			
Merit Systems Protection Board	41				
Pennsylvania Avenue Development Corporation	42				
U.S. Equal Employment Opportunity Commission	45				
Appalachian Regional Commission	46				
General Service Administration	47	2,000,000			
Independent Agencies	48				
National Science Foundation	49				
Securities and Exchange Commission	50				
Federal Deposit Insurance Group	51				
Federal Labor Relations Authority	54				
Advisory Commission on Intergovernmental Relations	55				
Central Intelligence Agency	56				
Department of the Air Force, GF <sup>1</sup>	57				
Federal Emergency Management Agency	58				
National Foundation on the Arts and Humanities	59				
Railroad Retirement Board	60				
Consumer Product Safety Commission	61				
Office of Special Counsel	62				

Table 12-5 (Cont.)

Schedule, Part C DoD Intragovernmental Revenues and Related Costs with Other Federal Agencies	Treasury Index:	Earned Revenue:	Non-exchange Revenue:	Other:	Full Cost to Generate Revenue
National Labor Relations Board	63				
Tennessee Valley Authority	64				
Federal Maritime Commission	65				
United States Information Agency	67				
Environmental Protection Agency	68				
Department of Transportation	69	200,000			
Overseas Private Investment Corporation	71				
Agency for International Development	72				
Small Business Administration	73				
American Battle Monuments Commission	74				
Department of Health and Human Services	75				
Independent Agencies	76				
Farm Credit	78				
National Aeronautics and Space Administration	80	2,000,000			
Export-Import Bank of the United States	83				
Armed Forces Retirement Home	84				
Department of Housing and Urban Development	86				
National Archives and Records Administration	88				
Department of Energy	89	200,000			
Selective Service System	90				
Department of Education	91				
Federal Mediation and Conciliation Services	93				
Arms Control and Disarmament Agency	94				
Independent Agencies	95				
U.S. Army Corps of Engineers (Civil Works) <sup>1</sup>	96				
Military Retirement Trust Fund <sup>1</sup>	97-8097				
Department of the Army WCF <sup>1</sup>	97-4930.001				
Department of the Navy WCF <sup>1</sup>	97-4930.002				
Department of the Air Force WCF <sup>1</sup>	97-4930.003				
Other Defense Organizations GF <sup>1</sup>	97				

Table 12-5 (Cont.)



Schedule, Part C DoD Intragovernmental Revenues and Related Costs with Other Federal Agencies	Treasury Index:	Earned Revenue:	Non-exchange Revenue:	Other:	Full Cost to Generate Revenue
Other Defense Organizations WCF <sup>1</sup>	97-4930				
Unidentifiable Federal Agency Entity	00	300,000			
Total:		12,000,000	2,000,000		\$ 14,000,000

Table 12-5 (Cont.)